



**1. INFORMATION ABOUT NON-RESIDENT TAXABLE PERSON**

(name and surname)				(tax number)		or	(identification number)			
(data on residence: city, street, house number)										
(e-mail)										
(postal code, post, country)				(phone number)						
Country of residency: _____										

**REQUEST  
for reducing tax base on other income**

**2. INFORMATION ABOUT THE TAXPAYER**

Title of the payer	Address or head office of the payer (city, street, house number, post)	Tax number

**3. INFORMATION ABOUT INCOME RECEIVED**

Cons. no.	Date of income payment	Type of income	Income (in EUR)	Withholding tax (in EUR)

**4. INFORMATION ABOUT ACTUAL COSTS OR INCOME REDUCING THE TAX BASE**

Cons. no.	Distribution of expenses/income (description)	Amount (in EUR)

**5. INFORMATION ABOUT THE TRANSACTION (BANK) ACCOUNT**

Please, repay the overpaid withholding tax to the transaction (personal) account number:

\_\_\_\_\_

\* \* \* \*

**6. ANNEXES**

Annexes (*list of documents or evidence attached to the request by the taxable person*):

- 1.
- 2.
- 3.
- 4.
- 5.

In \_\_\_\_\_, on \_\_\_\_\_

## **INSTRUCTIONS ON COMPLETING THE REQUEST TO REDUCE THE TAX BASE ON OTHER INCOME**

### **1. INTRODUCTION**

- (1) A request to reduce the tax base on other income is submitted by a non-resident taxable person (hereinafter referred to as the taxable person) in cases when the reduction of the tax base is claimed for:
- compensation for spending the own funds of a volunteer for claiming actual costs in case when the volunteer organisation as a taxpayer charges, withholds and pays a withholding tax on the compensation paid for spending own funds in connection with voluntary work in accordance with the act that regulates voluntary work. The request shall be submitted when the actual outlay of own funds in connection with voluntary work at an annual level exceeds 20% of the average monthly salary in Slovenia in January of the previous calendar year,
  - for costs that are directly connected with cooperation in the Fulbright exchange programme, i.e. rents, travel costs, supplementary health insurance, study literature, contributions to the hosting institution and other expenses directly related to collaboration in the mentioned exchange programmes, as well as daily allowances in accordance with the Memorandum of Understanding between the Government of the Republic of Slovenia and the Government of the United States of America concerning the Fulbright exchange programme. The income or compensation of expenses under the Fulbright exchange programme is normally paid by the Public Fund of the Republic of Slovenia for HR Development and Scholarships, which as a taxpayer also charges, withholds and pays the withholding tax.
- (2) The request may be filed at the tax authority within seven days from the date of the payment of income.

### **2. ENTERING INFORMATION ABOUT NON-RESIDENT TAXABLE PERSONS**

- (1) The basic identification information about non-resident taxable person is entered: name and surname, tax number or identification number (if the taxable person has no Slovenian tax number), address of residence, e-mail and the country of residency.

### **3. ENTERING INFORMATION ABOUT THE TAXPAYER**

- (1) The taxable person enters the information on the taxpayer, voluntary organisation which paid the compensation for the spending of own funds, i.e. information about the Public Fund of the Republic of Slovenia for HR Development and Scholarships which paid the income from the Fulbright exchange programme, i.e.: name of the taxpayer, address or head office and tax number of the taxpayer.
- (2) In an individual request, the taxable person may enforce the reduction of the tax base on income received from one taxpayer.

### **4. ENTERING INFORMATION ABOUT RECEIVED INCOME**

- (1) The taxable person enters "**date of receipt of income**" (dd.mm.YYYY).

- (2) In the column "**type of income**" the taxable person enters the income tax code:
- 6500 – Compensation for spending own volunteer funds
  - 6700 – Income under the Fulbright exchange programme.
- (3) In the column "**income (in EUR)**" the taxable person enters the total amount of received income, not reducing such an amount of received income by the amount of the withholding tax in euros and rounded up to two decimal places.
- (4) The amount of tax amount withheld by the taxpayer from the paid compensation for spending own volunteer funds or income under the Fulbright exchange programme shall be indicated by the taxable person in the column "**withholding tax (in EUR)**".

## **5. ENTERING INFORMATION ABOUT ACTUAL COSTS OR INCOME REDUCING THE TAX BASE**

- (1) The taxable person enters information about settled invoices issued to their name: date of invoice, number of invoice, name of supplier, specification of purchase or service, or they indicate other documents on received income that reduces the tax base (e.g. receipt on covering costs under the Fulbright exchange programme), i.e. in the column "**breakdown of costs/income (description)**". Each line is marked with the consecutive number of income as per section 3. Information about received income, referring to costs or income.
- (2) The taxable person enters costs or income in euros and rounded up to two decimal places in the column "**amount (in EUR)**" based on indicated invoices or other evidence.

## **6. ENTERING INFORMATION ABOUT THE TRANSACTION (BANK) ACCOUNT**

- (1) The taxable person enters the number of the transaction (personal) account to which the excess paid withholding tax is returned.

## **7. ENTERING ATTACHMENTS**

- (1) The taxable person submits invoices to the request, claiming actual costs of the spending of own funds in connection with voluntary work or appropriate evidence of all costs and income that are directly connected with cooperation in the Fulbright exchange programme.